



DEPARTMENT OF THE NAVY
OFFICE OF THE ASSISTANT SECRETARY
(FINANCIAL MANAGEMENT)
WASHINGTON, D.C. 20350-1100

28 FEB 1995

MEMORANDUM FOR DISTRIBUTION

Subj: DOCUMENTATION REQUIREMENTS TO RESOLVE NEGATIVE
UNLIQUIDATED OBLIGATIONS ON DEFENSE FINANCE AND ACCOUNTING
SERVICE COLUMBUS PAID CONTRACTS

Ref: (a) In-Process Review Meeting of 16 Feb 95

Encl: (1) Transmittal Form and Preparation Instruction
(2) Guidelines for Preparation of Explanation of
Adjustments and Documentation Requirements
(3) DFAS-Columbus Accounting Adjustment Form
(4) Sample Contract Reconciliation Package

During reference (a), you were informed that documentation requirements would be provided to assist you in preparing requests for Defense Finance and Accounting Service Columbus' (DFAS-CO) assistance in resolving Negative Unliquidated Obligations (NULOs). Enclosure (1) provides the format and instructions for the transmittal form. This form is the cover sheet to the contract reconciliation package to be forwarded to DFAS-CO.

To further assist you in compiling the necessary information, Guidelines for Preparation of Explanation of Adjustments and Documentation Requirements is provided in enclosure (2). Due to the impending 1 April 1995 Condition 3 implementation date, identification and resolution of correction will be effected in the accounting system prior to DFAS-CO's corrections in the paying system. Enclosure (3) should be included in your correction package for use by DFAS-CO in making their internal corrections to the paying system. It is imperative that a complete contract correction package be forwarded to the NAVCOMPT NULO Project Office for prioritization and subsequent resolution by DFAS-CO. A sample contract reconciliation package is provided in enclosure (4).

In order to obtain the required data and to accomplish reconciliation efforts, access to the Mechanization of Contract Administrative Services (MOCAS) system is necessary. If you do not have access or if you desire a copy of the MOCAS On-line Inquiry Manual, please contact the NULO Project Office.

Questions should be directed to the NULO Project Manager,
Ms. Vicki Beck, (703) 607-0875.

Subj: DOCUMENTATION REQUIREMENTS TO RESOLVE NEGATIVE
UNLIQUIDATED OBLIGATIONS ON DEFENSE FINANCE AND ACCOUNTING
SERVICE COLUMBUS PAID CONTRACTS

Gladys J. Commons

Distribution:

AAUSN
CMC
CINCLANTFLT
CINCPACFLT
CINCUSNAVEUR
COMNAVAIRSYS
COMSPAWARSSYS
COMNAVSEASYS
BUPERS
COMNAVFAACENG
COMNAVSPCWARCOM
COMNAVRESFOR
COMSC
COMNAVOCMETCOM
COMNAVSECGRU
CHBUMED
COMNAVSSUPSSYS
DIRSSP
ONI
CNET
CNR
CNO (N09BF)
COMNAVCOMTELCOM
NAVSSMGMTACT

GLADYS J. COMMONS
Principal Deputy
Assistant Secretary of the Navy
(Financial Management)

Copy to:

ASN (RDA)
ASN (MRA)
ASN (I&E)
DFAS-HQ
DFAS-CL
DFAS-KC
DFAS-CO
DFAS-IN
DFAS-DE

Subj: DOCUMENTATION REQUIREMENTS TO RESOLVE NEGATIVE
UNLIQUIDATED OBLIGATIONS ON DEFENSE FINANCE AND ACCOUNTING
SERVICE COLUMBUS PAID CONTRACTS

Blind Copy to:

NCB

NCF

DEPARTMENT OF THE NAVY
DFAS COLUMBUS
TRANSMITTAL FORM

CONTRACT NUMBER:

REGION: ___ SOUTH
 ___ WEST
 ___ NORTH

CONTRACT TYPE: ___ SERVICE (BVN)
 ___ CLIIN SPECIFIC
 ___ PROGRESS PAYMENTS

TYPE OF REQUEST: ___ RECONCILIATION/AUDIT
 ___ CORRECTIONS

DATE OF REQUEST:

PRIORITY:

POC:

COMMAND/CODE:

PHONE NO.:

ATTACHMENTS:

(1)

(2)

(3)

(4)

Enclosure (1)

INSTRUCTIONS FOR PREPARATION OF TRANSMITTAL FORM

CONTRACT NO.: SELF EXPLANATORY

REGION: CHECK APPROPRIATE REGION. THIS INFORMATION CAN BE OBTAINED FROM CONTRACT OR MOCAS INQUIRY.

CONTRACT TYPE: CHECK APPROPRIATE TYPE. THIS INFORMATION CAN BE OBTAINED FROM CONTRACT OR MOCAS INQUIRY (SHIPMENT NUMBER)

TYPE OF REQUEST: CHECK APPROPRIATE REQUEST. IF CHECKING CORRECTIONS AN EXPLANATION OF ADJUSTMENTS FORM MUST BE INCLUDED AS AN ATTACHMENT. SEE ENCLOSURE (3) FOR INSTRUCTIONS TO PREPARE ADJUSTMENT FORM.

DATE OF REQUEST: SELF EXPLANATORY

PRIORITY: TO BE COMPLETED BY NULO PROJECT MANAGER.

POC: SELF EXPLANATORY

COMMAND/CODE: SELF EXPLANATORY

PHONE NO: SELF EXPLANATORY

ATTACHMENTS: ATTACH THE NECESSARY SUPPORTING DOCUMENTATION AS RECOMMENDED IN ENCLOSURE (3). ATTACHMENTS WILL INCLUDE SUCH ITEMS AS EXPLANATION OF ADJUSTMENTS FORM, CLR HISTORY, 621 ADJUSTMENTS.

**GUIDELINES FOR PREPARING EXPLANATION OF ADJUSTMENTS
AND DOCUMENTATION REQUIREMENTS**

OBLIGATIONS

- . DESCRIPTION OF OBLIGATION PROBLEM IN MOCAS
 - WHAT IS WRONG?
 - IS THE PROBLEM CAUSING A NULO?
 - IS THE LINE OF ACCOUNTING EXPIRING SOON?
- . PROPOSED ADJUSTMENTS TO CORRECT THE OBLIGATION PROBLEM IN MOCAS
 - SHOW CORRECTIVE DEBITS AND CREDITS NEEDED IN MOCAS AT THE ACRN LEVEL
 - WILL OBLIGATION ADJUSTMENTS CAUSE A NULO?
 - IF YES, GO TO ACRN OVERDISBURSED IN MOCAS
- . SUPPORTING DOCUMENTATION
 - MODIFICATION(S)
 - MOCAS REPORTS - SPECIFIC TO ACRNS IN QUESTION
 - CURRENT CLR LEDGER
 - CURRENT TRANSACTION HISTORY - MARK ITEM IN QUESTION

DISBURSEMENTS

- . DESCRIPTION OF DISBURSEMENT PROBLEM IN MOCAS
 - IS THE LINE OF ACCOUNTING EXPIRING SOON?
 - IS THE ACRN OVERDISBURSED?
 - YES**
 - 1. IF PROGRESS PAYMENT IS CAUSING OVERDISBURSEMENT, PREPARE 621 TO MOVE OVERDISBURSEMENT (5W/6W) TO ACRN WITH AVAILABLE ULO
 - 2. IF SERVICE TYPE CONTRACT, PREPARE 621 TO MOVE OVERDISBURSEMENT (2D/2B) TO ACRN WITH AVAILABLE ULO
 - 3. IF CLIIN SPECIFIC CONTRACT, REQUEST AUDIT
 - NO**
 - EXPLAIN PROBLEM WITH DISBURSEMENT
 - ERRONEOUS 9 ADJ
 - VOUCHER DUPLICATED
 - MANUAL/MANUAL NOT POSTED
 - VOUCHER VOIDED INCORRECTLY
- . PROPOSED ADJUSTMENTS TO CORRECT THE DISBURSEMENT PROBLEM IN MOCAS
 - PREPARE 621 FOR CONDITIONS 1 OR 2 ABOVE
 - ALL OTHER DISBURSEMENT PROBLEMS WILL BE CORRECTED ACCORDING TO THEIR CAUSE
- . SUPPORTING DOCUMENTATION
 - VOUCHER(S), 621(S)
 - MOCAS REPORTS - SPECIFIC TO ACRNS IN QUESTION
 - CURRENT CLR LEDGER
 - CURRENT TRANSACTION HISTORY - MARK ITEM IN QUESTION

DFAS COLUMBUS ACCOUNTING ADJUSTMENT FORM

CONTROL NUMBER _____

DATE _____

DCMAO _____

DSSN _____

SUSPENSE DATE _____

PROCUREMENT INSTRUMENT

CONTRACT NUMBER (PIIN) _____

DELIVERY ORDER NUMBER _____

TFO TRANSMITTAL _____

VOUCHER NUMBER _____

PAYMENT NUMBER _____

SHIPMENT NUMBER _____

FSN OFFICE SYMBOL _____

FSN _____ found it necessary to make the following accounting adjustment. Please adjust your records accordingly.
A COPY OF THE SUB VOUCHER IS ATTACHED.

DEBIT:

ACRN	ACCOUNTING CLASSIFICATION	AMOUNT	TRANS CODE
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

CREDIT:

ACRN	ACCOUNTING CLASSIFICATION	AMOUNT	TRANS CODE
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

REASON FOR ADJUSTMENT:

MAIL TO: Defense Finance and Accounting Service - Columbus Center,
ATTN: DFAS-CO-JXTBA, P. O. Box 182317, Columbus, Ohio 43218-2317

PREPARED BY: _____
NAME (Serves as POC) Commercial # DSN# Date

REVIEWED BY: _____
NAME (Serves as POC) Commercial # DSN# Date

Encl (3)

DEPARTMENT OF THE NAVY
DFAS COLUMBUS
TRANSMITTAL FORM

CONTRACT NUMBER: N0002489C3401

REGION: ☒ SOUTH
☐ WEST
☐ NORTH

CONTRACT TYPE: ☒ SERVICE (BVN)
☐ CLIIN SPECIFIC
☐ PROGRESS PAYMENTS

TYPE OF REQUEST: ☐ RECONCILIATION/AUDIT
☒ CORRECTIONS

DATE OF REQUEST: -27 FEB 95

PRIORITY:

POC: JANE DOE

COMMAND/CODE: NAVSEA 01P

PHONE NO.: (703) 602-1111

ATTACHMENTS:

- (1) EXPLANATION OF ADJUSTMENTS REQUIRED IN MOCAS
- (2) NC 621 ADJUSTMENTS
- (3) CONTRACT MODIFICATIONS P00005, P00026, P00026, P00027, P00028, P00029
- (4) MOCAS HISTORY

Enclosure (4)

EXPLANATION OF ADJUSTMENTS REQUIRED IN MOCAS

DESCRIPTION OF PROBLEM	BREAKDOWN OF ADJUSTMENTS (See attached NC621)
1) a. 280,000.00 obligation in P00028 should have established NZ but misposted to AB b. disbursements for this obligation should have posted to NZ but misposted to AB	Obligations: -280,000.00 in AB +280,000.00 in NZ Disbursements: -280,000.00 in AB +280,000.00 in NZ
2) a. 100,000.00 obligation in P00005 should have posted to BQ but misposted to BD b. disbursement P9517 for 100,000.00 should have posted to BQ but misposted to BD	Obligations: -100,000.00 in BD +100,000.00 in BQ Disbursements: -100,000.00 in BD +100,000.00 in BQ
3) a. 51,182.00 deobligation in P00031 not input to FE MOCAS b. FE overpaid and NULO will be cleared by moving 40,099.00 to PZ and 11,083.00 to JL	Obligations: -51,182.00 in FE Disbursements: -40,099.00 in FE +40,099.00 in PZ -11,083.00 in FE +11,083.00 in JL
4) a. obligation of 2,250.00 in P00013 should have established GH but misposted to GM b. 2,250.00 in disbursements should have posted to GM but misposted to GH	Obligations: -2,250.00 in GH +2,250.00 in GM Disbursements: -2,250.00 in GH +2,250.00 in GM
5) a. 2,180.00 obligation in P00031 misposted to GZ MOCAS as 3,180.00 b. GZ overpaid and NULO will be cleared by moving 1,000.00 to DJ	Obligations: -1,000.00 in GZ +1,000.00 in DJ Disbursements: -1,000.00 in GZ +1,000.00 in DJ * * DJ has available funds to cover NULO
6) a. 9,413.00 obligation posted to JL should have been 8,000.00 in P00027 and 13,413.00 in P00024	Obligations: +12,000.00 in JL
7) a. 2,180.00 obligation in P00031 never posted to LD MOCAS b. Overpayment in GZ can be cleared using available funds in this ACRN	Obligations: +2,180.00 in LD
8) a. 9,000.00 obligation in P00031 never posted to MT MOCAS	Obligations: +9,000.00 in MT
9) a. 5,817.00 obligation in P00029 posted twice in MU MOCAS b. MU overpaid and NULO will be cleared by moving 5,817.00 to MT	Obligations: -5,817.00 in MU Disbursements: -5,817.00 in MU +5,817.00 in MT
10) a. 2,755.00 deobligation in P00005 never posted to PJ MOCAS b. PJ overpaid and NULO will be cleared by moving 2,755.00 to MT	Obligations: -2,755.00 in PJ Disbursements: -2,755.00 in PJ +2,755.00 in MT
11) a. 51,931.00 deobligation in P00031 never posted to PN MOCAS b. PN overpaid and NULO will be cleared by moving 37,295.95 to PU	Obligations: -51,931.00 in PN Disbursements: -37,295.95 in PN +37,295.95 in PU

- 12) a. 924.00 deobligation in P00003 was posted to PR MOCAS as an obligation
- Obligations:
-924.00 in PR -924.00 in PR *
* one entry to reverse error and other to post deobligation correctly
- 13) a. 1,000.00 obligation in P00029 should have established PS
- Obligations:
+1,000.00 in PS
- 14) a. 1,000.00 obligation in P00031 should have established PV
- Obligations:
+1,000.00 in PV
- 15) a. 500.00 obligation in P00031 should have established PW
- Obligations:
+500.00 in PW
- 16) a. 500.00 obligation in P00031 should have established PX
- Obligations:
+500.00 in PX
- 17) a. 40,099.00 obligation in P00031 should have established PZ
- Obligations:
+40,099.00 in PZ

EXPLANATIONS OF ADJUSTMENTS TO CLEAR INCORRECTLY VOIDED VOUCHER F6212

<u>Description of Adjustments</u>		<u>Breakdown of Adjustments</u>
1)		Disbursements:
a.	25.41 voiding credit for LN posted to LA	-25.41 in LN +25.41 in LA
b.	LA overpayed and NULO will be cleared by moving 25.41 to LN	Disbursements: -25.41 in LA +25.41 in LN
2)		Disbursements:
a.	400.91 voiding credit for MG posted to MB	-400.91 in MG +400.91 in MB
b.	MB overpayed and NULO will be cleared by moving 400.91 to MG	Disbursements: -400.91 in MB +400.91 in MG
3)		Disbursements:
a.	481.09 voiding credit for MJ posted to MS	-481.09 in MJ +481.09 in MS
b.	MS overpayed and NULO will be cleared by moving 481.09 to MJ	Disbursements: -481.09 in MS +481.09 in MJ
4)		Disbursements:
a.	760.61 voiding credit for NJ posted to NS	-760.61 in NJ +760.61 in NS
b.	NS overpayed and NULO will be cleared by moving 760.61 to NJ	Disbursements: -760.61 in NS +760.61 in NJ

SERIAL NO.

NAVCOMPT FORM 621 (REV. 11-66)

DATE PREPARED	PREPARED AT	ADJUSTMENT ORIGINATED BY					
28-Nov-94	NAVSEA 016	DENNIS CHANDLER					
PAY MONTH	DOVC (DELETE ONE)	REG.NO.	REG.MO.	D.O. SYMBOL	CONTRACTOR	MO. NRFC USE	
						CURRENT	PRIOR

ACCOUNTING DATA

CONTRACT NO.	
N0002489C3401	
CREDIT	

[illegible]

CONTRACT NO.
N0002489C3401

CHARGE

[illegible]

NRFC LOCAL USE CODES: (DD CODE); CL - CLASS; AL - ALLOTTEE LISTING; AB - ABSTRACT LISTING

REASON FOR ADJUSTMENT:

CLEARING NULO'S BY CHARGING DISBURSEMENTS TO ACRN'S WITH AVAILABLE FUNDS

CORRECTION MADE AT NRFC	
DATE	INITIALS